

DISTRICT REVENUE

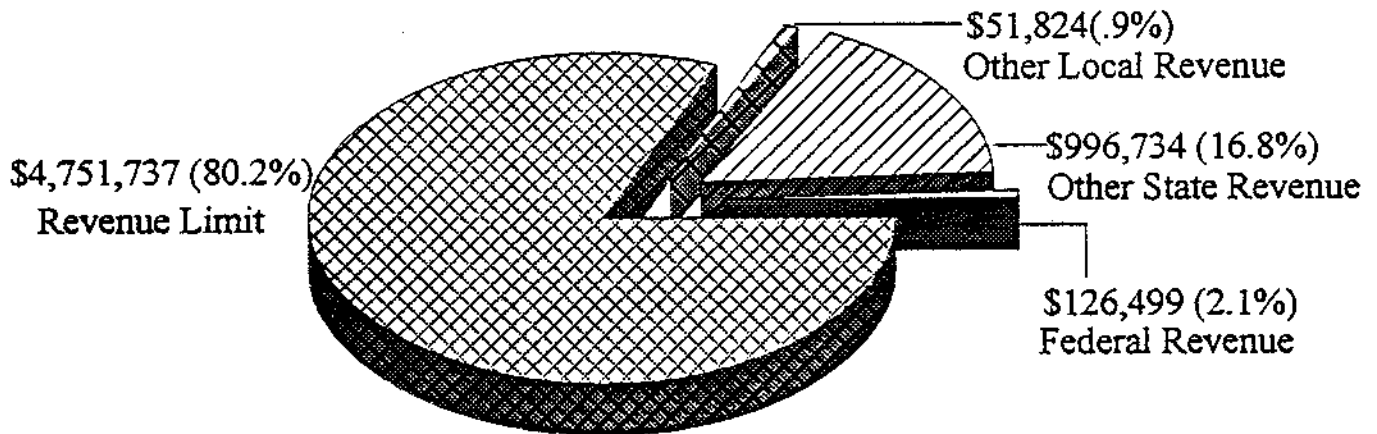
WHERE DOES THE MONEY COME FROM TO OPERATE OUR SCHOOLS?

The District derives revenue from a number of sources as shown below. The major sources of revenue are:

- ✓ Revenue Limit (State Aid and Local Taxes)
- ✓ Other State Revenue
- ✓ Other Local Revenue
- ✓ Federal Revenue

Details of each category shown above are reflected on pages 9 and 10.

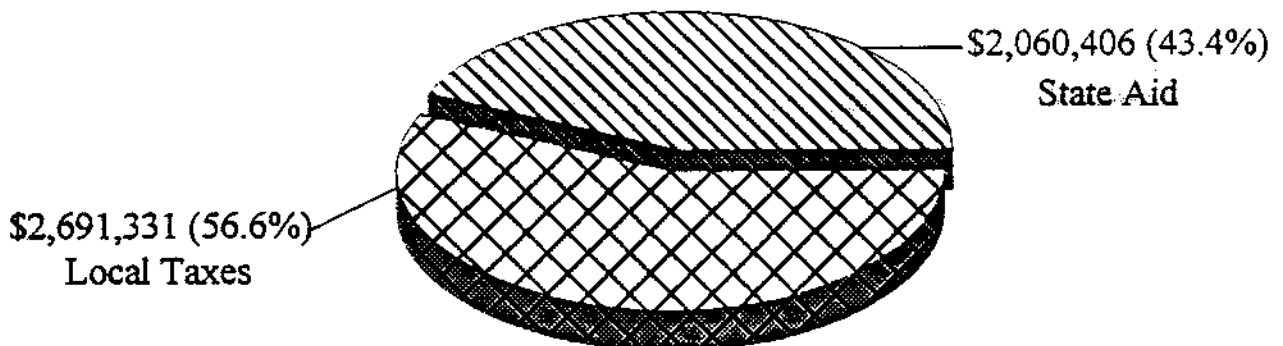
1996/97 MAJOR SOURCES OF INCOME



TOTAL INCOME \$5,926,794

The single largest source of income is local taxes. The Revenue Limit calculation uses District average daily attendance (ADA) multiplied by a revenue limit amount as defined for each District, and adjusted annually by State cost of living allowance (unfunded COLA). Placer Hills' Deficit Revenue Limit per ADA is \$3,171, which is slightly below the elementary school district statewide average of \$3,600.

1996/97 REVENUE LIMIT COMPONENTS



DISTRICT EXPENDITURES

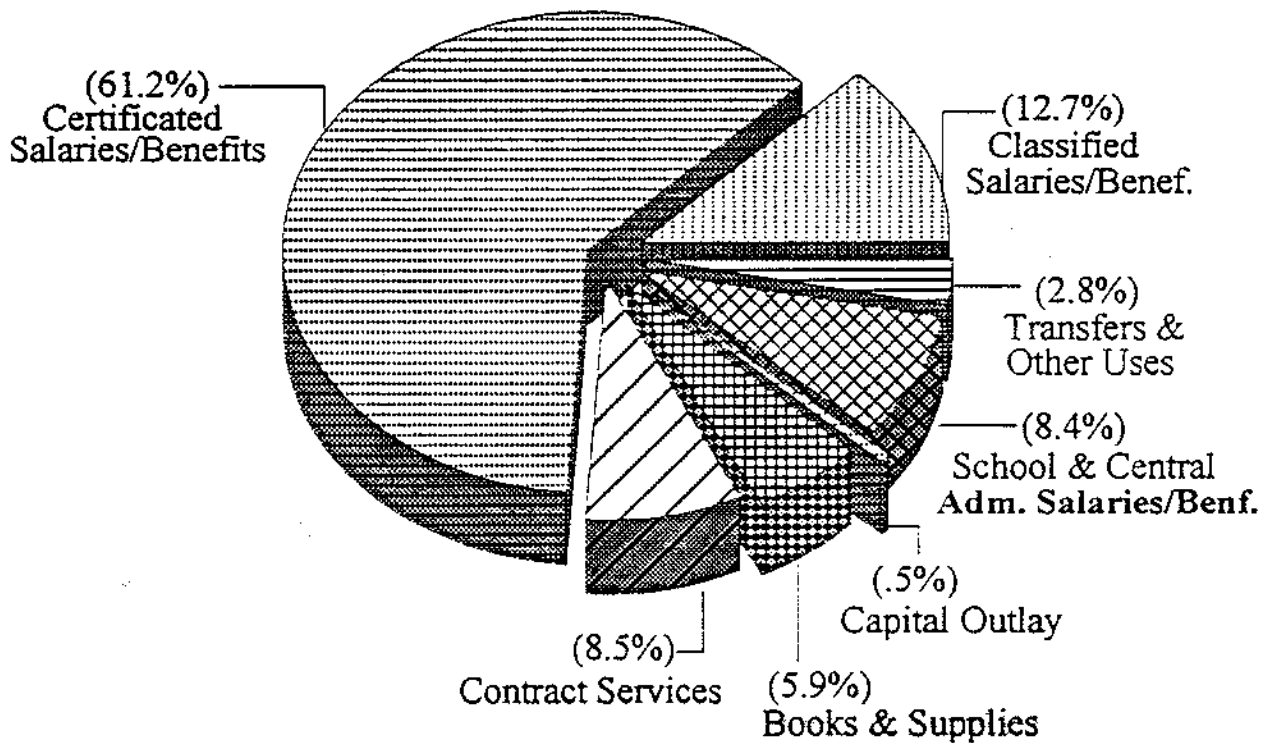
HOW ARE FUNDS ALLOCATED TO SUPPORT EDUCATION?

The vast majority of District money goes immediately into direct services for children, as can be seen by the chart below, and overall administration costs reflect only 8% of the total budget.

Expenditures of the District fall into the following categories:

- ✓ Certificated Salaries/Benefits (teachers, nurses, counselors, etc.)
- ✓ Classified Salaries/Benefits (aides, bus drivers, custodians, secretaries, etc.)
- ✓ School & Central Administrative & Supervisory Salaries/Benefits
- ✓ Supplies
- ✓ Contract Services (utilities, maintenance contracts, etc.)
- ✓ Capital Outlay (equipment, buildings, etc.)

MAJOR CATEGORIES OF EXPENDITURE



TOTAL EXPENDITURES \$6,122,936

DISTRICT EXPENDITURES

BY TYPE OF EXPENSE

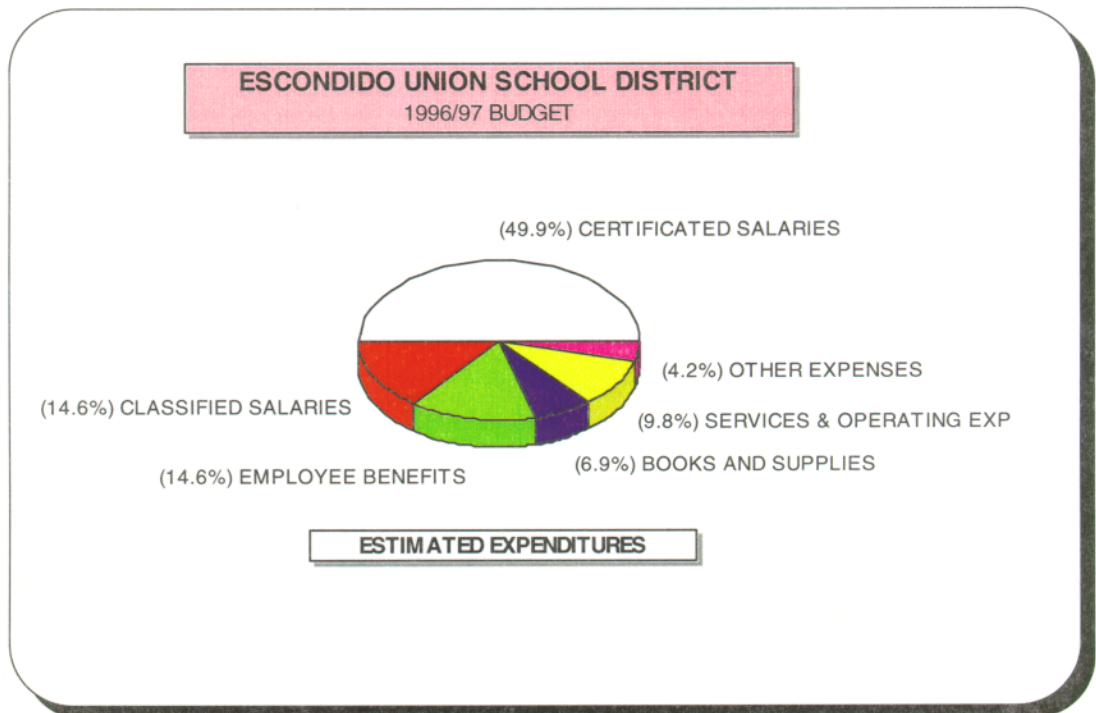
HOW IS THE MONEY ALLOCATED ?

The majority of the District money goes directly into services for the children, as can be seen by the following chart.

Expenditures are composed of five major and five minor categories. The five major ones are as follows:

- Certificated Salaries (Employees certified to teach)
- Classified Salaries (Non-Teacher employees)
- Employee Benefits (Health Insurance, Social Security, Unemployment Insurance, etc)
- Books and Supplies (State Textbooks, Instructional/Office supplies, Maint/Cust supplies)
- Services and Other Operating Expenses (Insurance, Utilities, other Contracted Services)

* Other Expenses (Capital Outlay, Other Outgo, Direct Support/Indirect Costs, Transfers out, and Debt Service).



DISTRICT EXPENDITURES

BY PROGRAMS

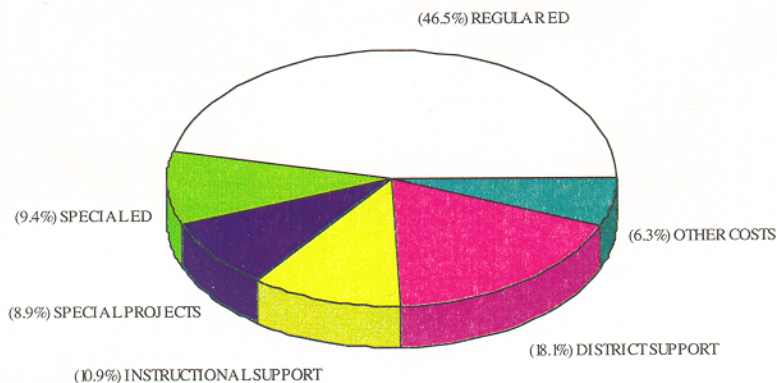
WHERE DOES THE MONEY GO?

The majority of the District money goes into Regular Education as can be seen by the following chart.

There are six major programs which vie for a share of the fund. These six are as follows:

- Regular Education (Regular K-8, Gate, Opportunity)
- Special Education (Special Day Classes, Resource Specialist, etc)
- Special Projects (Title I, EIA, Ed Tech, Mentor, etc)
- Instructional Support (School Libraries, Pupil Services, Instructional Services)
- District Support (District Administration, Maintenance, School Board, etc)
- Other costs (Community Services/Interagency Contracts)

ESCONDIDO UNION SCHOOL DISTRICT
1996-97



ESTIMATED EXPENSE BY PROGRAM